

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 13-1309

MICHAEL JAMES CARROLL,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent - Appellee.

Appeal from the United States Tax Court
(Tax Court No. 026355-12)

Submitted: June 20, 2013

Decided: June 25, 2013

Before GREGORY, DUNCAN, and DAVIS, Circuit Judges.

Dismissed by unpublished per curiam opinion.

Michael James Carroll, Appellant Pro Se. Robert Joel Branman,
Richard Farber, Kathryn Keneally, UNITED STATES DEPARTMENT OF
JUSTICE, Washington, D.C., for Respondent.

Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Michael James Carroll appeals the tax court's order dismissing his petition for lack of jurisdiction. We have reviewed the record and find no reversible error. Accordingly, we dismiss for the reasons stated by the district court. Carroll v. Comm'r of Internal Revenue, Tax Court No. 026355-12 (U.S. Tax Ct. Feb. 13, 2013). We deny leave to proceed in forma pauperis and we dispense with oral argument because the facts and legal contentions are adequately presented in the materials before this court and argument would not aid the decisional process.

DISMISSED